

COMBINING AND INDIVIDUAL
FUND STATEMENTS

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GENERAL FUND

COLUMBIA COUNTY, GEORGIA

General Fund by Object

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property			
Property tax	\$ 14,393,916	\$ 14,548,134	\$ 154,218
Motor vehicle tax and penalties	2,304,309	2,429,801	125,492
Mobile home tax	94,425	77,570	(16,855)
Timber tax	38,882	40,313	1,431
Interest and penalties	150,000	165,096	15,096
	<u>16,981,532</u>	<u>17,260,914</u>	<u>279,382</u>
 Taxes - other than property			
Occupation tax	644,000	738,356	94,356
Real estate transfer tax	200,000	371,731	171,731
Alcohol tax	750,000	797,364	47,364
Sales tax	9,980,114	10,597,421	617,307
Recording intangibles	650,000	1,241,311	591,311
Cablevision	350,000	415,555	65,555
Other	-	5,509	5,509
	<u>12,574,114</u>	<u>14,167,247</u>	<u>1,593,133</u>
 Licenses and permits			
Alcohol licenses	200,000	254,718	54,718
Land disturbing permit	-	60,772	60,772
Other	13,350	13,197	(153)
	<u>213,350</u>	<u>328,687</u>	<u>115,337</u>
 Intergovernmental			
General overhead	1,312,509	1,328,010	15,501
Juvenile Court	25,000	20,501	(4,499)
Emergency Management Agency	10,390	10,390	-
Roads and bridges	644,850	419,497	(225,353)
Public transit	161,753	146,613	(15,140)
	<u>2,154,502</u>	<u>1,925,011</u>	<u>(229,491)</u>
 Charges for services			
Commissions	1,150,000	939,666	(210,334)
Sheriff	83,587	165,435	81,848
Recreation	332,500	360,360	27,860
Clerk of Superior Court	375,000	806,348	431,348
Probate Court	100,000	70,000	(30,000)
Magistrate Court	70,000	122,974	52,974
Wildwood Park	62,000	86,980	24,980
Planning and development	282,500	215,004	(67,496)
Other	110,200	197,131	86,931
	<u>2,565,787</u>	<u>2,963,898</u>	<u>398,111</u>
 Fines and forfeitures			
Clerk of Superior Court	500,000	463,212	(36,788)
Probate Court	1,200,000	1,037,818	(162,182)
Magistrate Court	150,000	100,685	(49,315)
Other	35,000	36,043	1,043
	<u>1,885,000</u>	<u>1,637,758</u>	<u>(247,242)</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Continued
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues (Continued)			
Investment income			
Interest	\$ 301,200	\$ 151,350	\$ (149,850)
Contributions and donations			
Developer reimbursements	10,000	11,675	1,675
Donations	12,000	1,695	(10,305)
	<u>22,000</u>	<u>13,370</u>	<u>(8,630)</u>
Other			
Rental	197,074	171,073	(26,001)
Other	1,629,000	100,676	(1,528,324)
	<u>1,826,074</u>	<u>271,749</u>	<u>(1,554,325)</u>
Total revenues	\$ 38,523,559	\$ 38,719,984	\$ 196,425
Expenditures			
General government			
Board of Commissioners			
Personal service	\$ 183,712	\$ 183,648	\$ 64
Operating	1,390,793	1,478,645	(87,852)
Capital improvements	318,863	218,863	100,000
	<u>1,893,368</u>	<u>1,881,156</u>	<u>12,212</u>
Finance			
Personal service	372,392	378,984	(6,592)
Operating	80,294	79,031	1,263
Capital Improvements	5,418	-	5,418
	<u>458,104</u>	<u>458,015</u>	<u>89</u>
Human Resources			
Personal service	261,656	261,001	655
Operating	281,372	285,280	(3,908)
Capital improvements	3,457	-	3,457
	<u>546,485</u>	<u>546,281</u>	<u>204</u>
Procurement/Distribution			
Personal service	328,190	324,282	3,908
Operating	63,530	73,926	(10,396)
Capital improvements	18,462	8,000	10,462
	<u>410,182</u>	<u>406,208</u>	<u>3,974</u>
Information technology			
Personal service	858,886	866,521	(7,635)
Operating	1,198,018	1,152,635	45,383
Capital improvements	117,711	35,310	82,401
	<u>2,174,615</u>	<u>2,054,466</u>	<u>120,149</u>
County Administrator			
Personal service	158,287	157,423	864
Operating	19,649	15,351	4,298
	<u>177,936</u>	<u>172,774</u>	<u>5,162</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Continued
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
General government (Continued)			
Tax Commissioner			
Personal service	\$ 807,818	\$ 826,751	\$ (18,933)
Operating	220,514	205,818	14,696
Capital improvements	21,187	-	21,187
	<u>1,049,519</u>	<u>1,032,569</u>	<u>16,950</u>
Tax Assessor			
Personal service	657,131	649,485	7,646
Operating	160,630	131,187	29,443
Capital improvements	16,200	16,689	(489)
	<u>833,961</u>	<u>797,361</u>	<u>36,600</u>
Engineering services			
Personal service	637,052	555,746	81,306
Operating	90,707	116,965	(26,258)
Capital improvements	18,380	16,499	1,881
	<u>746,139</u>	<u>689,210</u>	<u>56,929</u>
Board of Elections			
Personal service	119,625	124,123	(4,498)
Operating	157,916	150,611	7,305
Capital improvements	278,806	278,779	27
	<u>556,347</u>	<u>553,513</u>	<u>2,834</u>
Management services			
Personal service	135,902	143,248	(7,346)
Operating	165,033	142,473	22,560
Capital improvements	2,906	-	2,906
	<u>303,841</u>	<u>285,721</u>	<u>18,120</u>
Total general government	<u>9,150,497</u>	<u>8,877,274</u>	<u>273,223</u>
Judicial system			
Superior Court			
Personal service	612,621	603,570	9,051
Operating	488,577	362,358	126,219
Capital improvements	14,729	10,785	3,944
	<u>1,115,927</u>	<u>976,713</u>	<u>139,214</u>
Probate Court			
Personal service	482,413	501,811	(19,398)
Operating	129,195	84,620	44,575
Capital improvements	1,244	-	1,244
	<u>612,852</u>	<u>586,431</u>	<u>26,421</u>
Juvenile Court/Youth			
Personal service	289,064	236,584	52,480
Operating	125,978	141,298	(15,320)
	<u>415,042</u>	<u>377,882</u>	<u>37,160</u>
Magistrate Court			
Personal service	597,991	622,013	(24,022)
Operating	109,503	87,562	21,941
Capital improvements	2,393	-	2,393
	<u>709,887</u>	<u>709,575</u>	<u>312</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Continued
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
District attorney			
Operating	361,000	360,488	512
Total judicial system	3,214,708	3,011,089	203,619
Public safety			
Sheriff			
Personal service	7,507,377	7,702,938	(195,561)
Operating	1,891,122	1,547,349	343,773
Capital improvements	438,837	420,615	18,222
	9,837,336	9,670,902	166,434
Emergency services			
Personal service	169,254	175,203	(5,949)
Operating	114,006	104,691	9,315
Capital improvements	2,200	-	2,200
	285,460	279,894	5,566
Jail			
Personal service	4,455,003	4,293,559	161,444
Operating	1,543,510	1,348,473	195,037
Capital improvements	114,674	105,294	9,380
	6,113,187	5,747,326	365,861
Emergency Medical Service			
Operating	500,000	500,000	-
Animal care and control			
Personal service	378,675	389,040	(10,365)
Operating	93,160	85,052	8,108
Capital improvements	33,302	30,998	2,304
	505,137	505,090	47
Coroner			
Personal service	47,725	50,365	(2,640)
Operating	55,921	42,102	13,819
Capital improvements	19,123	18,648	475
	122,769	111,115	11,654
Total public safety	17,363,889	16,814,327	549,562

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Public works			
Roads and bridges			
Personal service	\$ 1,628,719	\$ 1,554,819	\$ 73,900
Operating	809,755	754,991	54,764
	<u>2,438,474</u>	<u>2,309,810</u>	<u>128,664</u>
Central shop			
Personal service	423,454	383,387	40,067
Operating	129,166	88,861	40,305
Capital improvements	52,332	-	52,332
	<u>604,952</u>	<u>472,248</u>	<u>132,704</u>
General maintenance			
Personal service	328,359	310,780	17,579
Operating	370,644	252,465	118,179
Capital improvements	47,500	36,608	10,892
	<u>746,503</u>	<u>599,853</u>	<u>146,650</u>
Total public works	<u>3,789,929</u>	<u>3,381,911</u>	<u>408,018</u>
Health and welfare			
Public health			
Operating	416,228	416,120	108
Family and children services			
Operating	79,552	79,481	71
Senior Center			
Personal service	204,313	208,157	(3,844)
Operating	145,387	151,174	(5,787)
Capital improvements	31,590	21,960	9,630
	<u>381,290</u>	<u>381,291</u>	<u>(1)</u>
Public transit			
Personal service	143,198	148,789	(5,591)
Operating	40,699	35,509	5,190
Capital improvements	36,450	-	36,450
	<u>220,347</u>	<u>184,298</u>	<u>36,049</u>
Total health and welfare	<u>1,097,417</u>	<u>1,061,190</u>	<u>36,227</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2004

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Culture and recreation			
Recreation			
Personal service	\$ 963,486	\$ 991,000	\$ (27,514)
Operating	704,774	652,148	52,626
Capital improvements	30,500	30,998	(498)
	<u>1,698,760</u>	<u>1,674,146</u>	<u>24,614</u>
Wildwood Park			
Personal service	33,585	33,905	(320)
Operating	38,974	38,596	378
	<u>72,559</u>	<u>72,501</u>	<u>58</u>
Library			
Personal service	431,303	428,450	2,853
Operating	369,103	330,110	38,993
	<u>800,406</u>	<u>758,560</u>	<u>41,846</u>
Community services			
Personal service	131,970	139,950	(7,980)
Operating	30,347	18,187	12,160
	<u>162,317</u>	<u>158,137</u>	<u>4,180</u>
Total culture and recreation	<u>2,734,042</u>	<u>2,663,344</u>	<u>70,698</u>
Housing and development			
Extension service			
Personal service	62,641	62,368	273
Operating	64,795	57,604	7,191
Capital improvements	400	-	400
	<u>127,836</u>	<u>119,972</u>	<u>7,864</u>
Forestry			
Operating	8,390	7,873	517
	<u>8,390</u>	<u>7,873</u>	<u>517</u>
Geographic information systems			
Operating	285,498	190,741	94,757
Capital improvements	9,507	10,359	(852)
	<u>295,005</u>	<u>201,100</u>	<u>93,905</u>
Planning and development			
Personal service	536,249	506,014	30,235
Operating	196,281	113,218	83,063
	<u>732,530</u>	<u>619,232</u>	<u>113,298</u>
Economic development			
Operating	959,512	607,832	351,680
Total housing and development	<u>2,123,273</u>	<u>1,556,009</u>	<u>567,264</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Concluded
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Expenditures (Continued)			
Total expenditures	\$ <u>39,473,755</u>	\$ <u>37,365,144</u>	\$ <u>2,108,611</u>
Excess of revenues over expenditures	<u>(950,196)</u>	<u>1,354,840</u>	<u>2,305,036</u>
Other financing sources (uses)			
Sale of property	103,000	277,940	174,940
Operating transfers in	249,496	182,010	(67,486)
Proceeds from capital leases	<u>597,700</u>	<u>-</u>	<u>(597,700)</u>
Total other financing sources (uses)	<u>950,196</u>	<u>459,950</u>	<u>(490,246)</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>1,814,790</u>	<u>1,814,790</u>
Fund balance at beginning of year		<u>14,781,342</u>	
Fund balance at end of year		\$ <u><u>16,596,132</u></u>	

NOTE: Expenditures for capital outlay are included within the appropriate function in the preceeding schedule.

NONMAJOR GOVERNMENTAL FUNDS

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2004

	Capital Projects Funds			
	Special Revenue Funds	Special Local Option Sales Tax Fund 1996-2000	Capital Road/ Drainage Projects Fund	Airport Authority Fund
Assets				
Cash and cash equivalents	\$ 1,207,883	\$ 2,827,840	\$ -	\$ 350
Investments	681,915	-	-	-
Taxes receivable	6,880	-	-	-
Accounts receivable	205,391	-	341,375	-
Due from other funds	1,833,577	-	4,496,008	-
Prepaid items	5,796	-	4,714	-
Total assets	<u>\$ 3,941,442</u>	<u>\$ 2,827,840</u>	<u>\$ 4,842,097</u>	<u>\$ 350</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 184,096	\$ 199,332	\$ 249,303	\$ -
Accrued payroll	78,450	-	5,498	-
Accrued compensated absences	15,147	-	668	-
Deferred revenue	261,250	-	-	-
Due to other funds	2,628,279	158	-	-
Accrued interest	-	-	-	-
Total liabilities	<u>3,167,222</u>	<u>199,490</u>	<u>255,469</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances	34,436	1,663,004	418,815	-
Reserved for inventories/prepaid items	5,796	-	4,714	-
Reserved for debt service	-	-	-	-
Unreserved, undesignated	733,988	965,346	4,163,099	350
Total fund balances	<u>774,220</u>	<u>2,628,350</u>	<u>4,586,628</u>	<u>350</u>
Total liabilities and fund balances	<u>\$ 3,941,442</u>	<u>\$ 2,827,840</u>	<u>\$ 4,842,097</u>	<u>\$ 350</u>

General Obligation Bonds Projects Fund	Windmill Sewer Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 238,516	\$ 26,500	\$ 818,202	\$ 5,119,291
-	-	-	681,915
-	-	24,125	31,005
-	23,515	-	570,281
-	-	26,018	6,355,603
-	-	-	10,510
<u>\$ 238,516</u>	<u>\$ 50,015</u>	<u>\$ 868,345</u>	<u>\$ 12,768,605</u>
\$ 11	\$ 23,515	\$ -	\$ 656,257
-	-	-	83,948
-	-	-	15,815
-	-	19,901	281,151
-	-	-	2,628,437
-	24,433	-	24,433
<u>11</u>	<u>47,948</u>	<u>19,901</u>	<u>3,690,041</u>
19,600	-	-	2,135,855
-	-	-	10,510
-	-	848,444	848,444
<u>218,905</u>	<u>2,067</u>	<u>-</u>	<u>6,083,755</u>
<u>238,505</u>	<u>2,067</u>	<u>848,444</u>	<u>9,078,564</u>
<u>\$ 238,516</u>	<u>\$ 50,015</u>	<u>\$ 868,345</u>	<u>\$ 12,768,605</u>

Columbia County, Georgia

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2004**

	Capital Projects Funds			
	Special Revenue Funds	Special Local Option Sales Tax Fund 1996-2000	Capital Road/ Drainage Projects Fund	Airport Authority Fund
Revenues				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other than property	316,514	-	3,102,541	-
Licenses and permits	837,070	-	-	-
Intergovernmental	507,308	-	401,754	-
Charges for services	2,711,122	-	-	-
Fines and forfeitures	356,010	-	-	-
Investment income	54,442	34,350	68,696	-
Contributions and donations	49,758	-	-	-
Other	88,360	-	-	-
Total revenues	<u>4,920,584</u>	<u>34,350</u>	<u>3,572,991</u>	<u>-</u>
Expenditures				
Current:				
Judicial system	23,170	-	-	-
Public safety	3,325,694	-	-	-
Public works	1,063,849	-	2,790,165	-
Health and welfare	379,732	-	-	-
Culture and recreation	321,050	-	-	-
Housing and development	869,428	-	-	-
Miscellaneous	6,865	-	-	-
Capital outlay	574,860	1,089,645	100,786	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>6,564,648</u>	<u>1,089,645</u>	<u>2,890,951</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,644,064)</u>	<u>(1,055,295)</u>	<u>682,040</u>	<u>-</u>
Other financing sources (uses)				
Transfers out	(209,353)	-	-	-
Total other financing sources (uses)	<u>(209,353)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(1,853,417)</u>	<u>(1,055,295)</u>	<u>682,040</u>	<u>-</u>
Fund balances - beginning	<u>2,627,637</u>	<u>3,683,645</u>	<u>3,904,588</u>	<u>350</u>
Fund balances - ending	<u>\$ 774,220</u>	<u>\$ 2,628,350</u>	<u>\$ 4,586,628</u>	<u>\$ 350</u>

General Obligation Bonds Projects Fund	Windmill Sewer Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 1,956,261	\$ 1,956,261
-	-	-	3,419,055
-	-	-	837,070
-	-	-	909,062
-	-	-	2,711,122
-	-	-	356,010
842	84	7,808	166,222
-	-	-	49,758
-	-	-	88,360
<u>842</u>	<u>84</u>	<u>1,964,069</u>	<u>10,492,920</u>
-	-	-	23,170
-	-	-	3,325,694
93,410	-	-	3,947,424
-	-	-	379,732
-	-	-	321,050
-	-	-	869,428
-	-	-	6,865
-	-	-	1,765,291
-	-	425,000	425,000
-	-	1,406,354	1,406,354
<u>93,410</u>	<u>-</u>	<u>1,831,354</u>	<u>12,470,008</u>
<u>(92,568)</u>	<u>84</u>	<u>132,715</u>	<u>(1,977,088)</u>
-	-	-	(209,353)
-	-	-	(209,353)
(92,568)	84	132,715	(2,186,441)
<u>331,073</u>	<u>1,983</u>	<u>715,729</u>	<u>11,265,005</u>
<u>\$ 238,505</u>	<u>\$ 2,067</u>	<u>\$ 848,444</u>	<u>\$ 9,078,564</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2004

	Building Standards Fund	Federal Asset Sharing Fund	State Condemnation Fund	Street Lights Fund
Assets				
Cash and cash equivalents	\$ -	\$ 78,159	\$ 915	\$ -
Investments	-	-	-	-
Taxes receivable	-	-	-	6,880
Accounts receivable	-	-	-	-
Due from other funds	575,173	-	-	738,321
Prepaid items	2,391	-	-	-
Total assets	\$ 577,564	\$ 78,159	\$ 915	\$ 745,201
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 4,908	\$ -	\$ -	\$ 68,146
Accrued payroll	33,861	-	-	-
Accrued compensated absences	5,139	-	-	-
Deferred revenue	-	-	-	5,418
Due to other funds	-	-	-	-
Total liabilities	43,908	-	-	73,564
Fund balances:				
Reserved for encumbrances	3,783	-	-	-
Reserved for inventories/prepaid items	2,391	-	-	-
Unreserved, undesignated	527,482	78,159	915	671,637
Total fund balances	533,656	78,159	915	671,637
Total liabilities and fund balances	\$ 577,564	\$ 78,159	\$ 915	\$ 745,201

<u>Recreation Advisory Board Fund</u>	<u>911 Fund</u>	<u>Jail Fund</u>	<u>Drug Abuse Treatment Fund</u>
\$ 15,582	\$ 319,989	\$ 327,472	\$ 50,023
-	-	-	-
-	-	-	-
2,124	151,084	-	-
-	257,382	18,310	7,096
-	2,770	-	-
<u>\$ 17,706</u>	<u>\$ 731,225</u>	<u>\$ 345,782</u>	<u>\$ 57,119</u>
\$ 348	\$ 9,995	\$ -	\$ -
-	39,165	-	-
-	9,501	-	-
-	-	-	-
-	-	25,000	-
<u>348</u>	<u>58,661</u>	<u>25,000</u>	<u>-</u>
18,150	3,718	-	-
-	2,770	-	-
(792)	666,076	320,782	57,119
<u>17,358</u>	<u>672,564</u>	<u>320,782</u>	<u>57,119</u>
<u>\$ 17,706</u>	<u>\$ 731,225</u>	<u>\$ 345,782</u>	<u>\$ 57,119</u>

Continued on the following pages.

Columbia County, Georgia
Combining Balance Sheet - Continued
Nonmajor Special Revenue Funds
June 30, 2004

	Supple- mental Juvenile Services Fund	Community Center Operations Fund	Community Greenspace Fund	Hotel/ Motel Fund
Assets				
Cash and cash equivalents	\$ 100,308	\$ 50	\$ 218,785	\$ -
Investments	-	-	-	-
Taxes receivable	-	-	-	-
Accounts receivable	-	14,023	-	29,921
Due from other funds	1,670	-	-	234,125
Prepaid items	-	635	-	-
Total assets	<u>\$ 101,978</u>	<u>\$ 14,708</u>	<u>\$ 218,785</u>	<u>\$ 264,046</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 695	\$ 24,473	\$ 1,495	\$ -
Accrued payroll	-	5,424	-	-
Accrued compensated absences	-	507	-	-
Deferred revenue	-	46,630	209,202	-
Due to other funds	-	486,468	1,057	-
Total liabilities	<u>695</u>	<u>563,502</u>	<u>211,754</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances	-	8,785	-	-
Reserved for inventories/prepaid items	-	635	-	-
Fund balance	101,283	(558,214)	7,031	264,046
Total fund balances	<u>101,283</u>	<u>(548,794)</u>	<u>7,031</u>	<u>264,046</u>
Total liabilities and fund balances	<u>\$ 101,978</u>	<u>\$ 14,708</u>	<u>\$ 218,785</u>	<u>\$ 264,046</u>

Multiple Grant Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Fire Services Fund	Sheriff's Gifts/ Donations Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ 87,287	\$ 1,025	\$ -	\$ 8,288	\$ 1,207,883
-	681,915	-	-	-	681,915
-	-	-	-	-	6,880
-	8,239	-	-	-	205,391
1,500	-	-	-	-	1,833,577
-	-	-	-	-	5,796
<u>\$ 1,500</u>	<u>\$ 777,441</u>	<u>\$ 1,025</u>	<u>\$ -</u>	<u>\$ 8,288</u>	<u>\$ 3,941,442</u>
\$ -	\$ 25,624	\$ -	\$ 48,412	\$ -	\$ 184,096
-	-	-	-	-	78,450
-	-	-	-	-	15,147
-	-	-	-	-	261,250
-	770	-	2,114,984	-	2,628,279
-	26,394	-	2,163,396	-	3,167,222
-	-	-	-	-	34,436
-	-	-	-	-	5,796
1,500	751,047	1,025	(2,163,396)	8,288	733,988
1,500	751,047	1,025	(2,163,396)	8,288	774,220
<u>\$ 1,500</u>	<u>\$ 777,441</u>	<u>\$ 1,025</u>	<u>\$ -</u>	<u>\$ 8,288</u>	<u>\$ 3,941,442</u>

Columbia County, Georgia

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2004**

	Building Standards Fund	Federal Asset Sharing Fund	State Condemnation Fund	Street Lights Fund
Revenues				
Taxes - other than property	\$ -	\$ -	\$ -	\$ -
Licenses and permits	837,070	-	-	-
Intergovernmental	17,711	-	-	-
Charges for services	84,768	-	-	925,305
Fines and forfeitures	-	59,970	29,563	-
Investment income	9,328	298	34	13,670
Contributions and donations	-	-	-	32,465
Other	764	-	-	-
Total revenues	<u>949,641</u>	<u>60,268</u>	<u>29,597</u>	<u>971,440</u>
Expenditures				
Current:				
Judicial system	-	-	-	-
Public safety	-	75,693	52,302	-
Public works	-	-	-	1,063,849
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	869,428	-	-	-
Miscellaneous	-	-	-	-
Capital outlay	32,998	18,995	-	-
Total expenditures	<u>902,426</u>	<u>94,688</u>	<u>52,302</u>	<u>1,063,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,215</u>	<u>(34,420)</u>	<u>(22,705)</u>	<u>(92,409)</u>
Other financing sources (uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	47,215	(34,420)	(22,705)	(92,409)
Fund balances - beginning	<u>486,441</u>	<u>112,579</u>	<u>23,620</u>	<u>764,046</u>
Fund balances - ending	<u>\$ 533,656</u>	<u>\$ 78,159</u>	<u>\$ 915</u>	<u>\$ 671,637</u>

Recreation Advisory Board Fund	911 Fund	Jail Fund	Drug Abuse Treatment Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	63,350	-	-
16,870	1,423,178	-	-
-	-	170,642	54,779
68	2,662	1,068	122
-	-	-	-
30,329	-	-	-
<u>47,267</u>	<u>1,489,190</u>	<u>171,710</u>	<u>54,901</u>
-	-	-	-
-	1,153,395	-	-
-	-	-	-
-	-	-	-
39,480	-	-	-
-	-	-	-
-	-	-	-
<u>39,480</u>	<u>1,153,395</u>	<u>-</u>	<u>-</u>
-	-	-	-
<u>7,787</u>	<u>335,795</u>	<u>171,710</u>	<u>54,901</u>
-	-	(150,000)	(25,000)
-	-	(150,000)	(25,000)
7,787	335,795	21,710	29,901
<u>9,571</u>	<u>336,769</u>	<u>299,072</u>	<u>27,218</u>
<u>\$ 17,358</u>	<u>\$ 672,564</u>	<u>\$ 320,782</u>	<u>\$ 57,119</u>

Continued on the following pages.

Columbia County, Georgia

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2004

	Supple- mental Juvenile Services Fund	Community Center Operations Fund	Community Greenspace Fund	Hotel/ Motel Fund
Revenues				
Taxes - other than property	\$ -	\$ -	\$ -	\$ 316,514
Licenses and permits	-	-	-	-
Intergovernmental	-	-	424,747	-
Charges for services	26,789	234,212	-	-
Fines and forfeitures	-	-	-	-
Investment income	383	-	7,094	2,602
Contributions and donations	-	5,600	-	2,090
Other	-	52,555	-	-
Total revenues	<u>27,172</u>	<u>292,367</u>	<u>431,841</u>	<u>321,206</u>
Expenditures				
Current:				
Judicial system	23,170	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	379,732	-	-
Culture and recreation	-	-	21,287	194,749
Housing and development	-	-	-	-
Miscellaneous	6,865	-	-	-
Capital outlay	-	-	403,460	-
Total expenditures	<u>30,035</u>	<u>379,732</u>	<u>424,747</u>	<u>194,749</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,863)</u>	<u>(87,365)</u>	<u>7,094</u>	<u>126,457</u>
Other financing sources (uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(2,863)</u>	<u>(87,365)</u>	<u>7,094</u>	<u>126,457</u>
Fund balances - beginning	<u>104,146</u>	<u>(461,429)</u>	<u>(63)</u>	<u>137,589</u>
Fund balances - ending	<u>\$ 101,283</u>	<u>\$ (548,794)</u>	<u>\$ 7,031</u>	<u>\$ 264,046</u>

Multiple Grant Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Fire Services Fund	Sheriff's Gifts/ Donations Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,514
-	-	-	-	-	837,070
1,500	-	-	-	-	507,308
-	-	-	-	-	2,711,122
-	41,056	-	-	-	356,010
-	17,113	-	-	-	54,442
-	1,000	-	-	8,603	49,758
-	4,712	-	-	-	88,360
1,500	63,881	-	-	8,603	4,920,584
-	-	-	-	-	23,170
-	-	-	2,043,989	315	3,325,694
-	-	-	-	-	1,063,849
-	-	-	-	-	379,732
-	65,534	-	-	-	321,050
-	-	-	-	-	869,428
-	-	-	-	-	6,865
-	-	-	119,407	-	574,860
-	65,534	-	2,163,396	315	6,564,648
1,500	(1,653)	-	(2,163,396)	8,288	(1,644,064)
-	(34,353)	-	-	-	(209,353)
-	(34,353)	-	-	-	(209,353)
1,500	(36,006)	-	(2,163,396)	8,288	(1,853,417)
-	787,053	1,025	-	-	2,627,637
\$ 1,500	\$ 751,047	\$ 1,025	\$ (2,163,396)	\$ 8,288	\$ 774,220

Columbia County, Georgia
Building Standards Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Licenses and permits	\$ 757,206	\$ 837,070	\$ 79,864
Intergovernmental	20,000	17,711	(2,289)
Charges for services	125,000	84,768	(40,232)
Investment income	25,000	9,328	(15,672)
Other	500	764	264
Total revenues	<u>927,706</u>	<u>949,641</u>	<u>21,935</u>
Expenditures			
Current:			
Housing and development	844,609	869,428	(24,819)
Capital outlay	83,097	32,998	50,099
Total expenditures	<u>927,706</u>	<u>902,426</u>	<u>25,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	47,215	<u>\$ 47,215</u>
Fund balance - beginning		<u>486,441</u>	
Fund balance - ending		<u>\$ 533,656</u>	

Columbia County, Georgia
Federal Asset Sharing Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 60,000	\$ 59,970	\$ (30)
Investment income	-	298	298
Other	35,000	-	(35,000)
Total revenues	<u>95,000</u>	<u>60,268</u>	<u>(34,732)</u>
Expenditures			
Current:			
Public safety	95,000	75,693	19,307
Capital outlay	-	18,995	(18,995)
Total expenditures	<u>95,000</u>	<u>94,688</u>	<u>312</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(34,420)</u>	<u>\$ (34,420)</u>
Fund balance - beginning		<u>112,579</u>	
Fund balance - ending		<u>\$ 78,159</u>	

Columbia County, Georgia
State Condemnation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 52,302	\$ 29,563	\$ (22,739)
Investment income	-	34	34
Total revenues	<u>52,302</u>	<u>29,597</u>	<u>(22,705)</u>
Expenditures			
Current:			
Public safety	<u>52,302</u>	<u>52,302</u>	-
Total expenditures	<u>52,302</u>	<u>52,302</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(22,705)</u>	<u>\$ (22,705)</u>
Fund balance - beginning		<u>23,620</u>	
Fund balance - ending		<u>\$ 915</u>	

Columbia County, Georgia
 Street Lights Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	\$ 932,876	\$ 925,305	\$ (7,571)
Investment income	28,565	13,670	(14,895)
Contributions and donations	10,000	32,465	22,465
Other	92,409	-	(92,409)
Total revenues	<u>1,063,850</u>	<u>971,440</u>	<u>(92,410)</u>
Expenditures			
Current:			
Public works	<u>1,063,850</u>	<u>1,063,849</u>	<u>1</u>
Total expenditures	<u>1,063,850</u>	<u>1,063,849</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(92,409)</u>	<u>\$ (92,409)</u>
Fund balance - beginning		<u>764,046</u>	
Fund balance - ending		<u>\$ 671,637</u>	

Columbia County, Georgia
Recreation Advisory Board Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	\$ -	\$ 16,870	\$ 16,870
Investment income	-	68	68
Other	55,000	30,329	(24,671)
Total revenues	<u>55,000</u>	<u>47,267</u>	<u>(7,733)</u>
Expenditures			
Current:			
Culture and recreation	55,000	39,480	15,520
Total expenditures	<u>55,000</u>	<u>39,480</u>	<u>15,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>7,787</u>	<u>\$ 7,787</u>
Fund balance - beginning		<u>9,571</u>	
Fund balance - ending		<u>\$ 17,358</u>	

Columbia County, Georgia
911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 63,350	\$ 63,350
Charges for services	1,206,338	1,423,178	216,840
Investment income	-	2,662	2,662
Total revenues	<u>1,206,338</u>	<u>1,489,190</u>	<u>282,852</u>
Expenditures			
Current:			
Public safety	1,206,338	1,153,395	52,943
Total expenditures	<u>1,206,338</u>	<u>1,153,395</u>	<u>52,943</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	335,795	<u>\$ 335,795</u>
Fund balance - beginning		<u>336,769</u>	
Fund balance - ending		<u>\$ 672,564</u>	

Columbia County, Georgia
Jail Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 150,000	\$ 170,642	\$ 20,642
Investment income	-	1,068	1,068
Total revenues	<u>150,000</u>	<u>171,710</u>	<u>21,710</u>
Excess (deficiency) of revenues over (under) expenditures	<u>150,000</u>	<u>171,710</u>	<u>21,710</u>
Other financing sources (uses)			
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>21,710</u>	<u>\$ 21,710</u>
Fund balance - beginning		<u>299,072</u>	
Fund balance - ending		<u>\$ 320,782</u>	

Columbia County, Georgia
Drug Abuse Treatment Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 25,000	\$ 54,779	\$ 29,779
Investment income	-	122	122
Total revenues	<u>25,000</u>	<u>54,901</u>	<u>29,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,000</u>	<u>54,901</u>	<u>29,901</u>
Other financing sources (uses)			
Transfers out	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	29,901	<u>\$ 29,901</u>
Fund balance - beginning		<u>27,218</u>	
Fund balance - ending		<u>\$ 57,119</u>	

Columbia County, Georgia
Supplemental Juvenile Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 30,000	\$ 26,789	\$ (3,211)
Investment income	300	383	83
Total revenues	<u>30,300</u>	<u>27,172</u>	<u>(3,128)</u>
Expenditures			
Current:			
Judicial system	17,715	23,170	(5,455)
Miscellaneous	7,000	6,865	135
Capital outlay	5,585	-	5,585
Total expenditures	<u>30,300</u>	<u>30,035</u>	<u>265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(2,863)</u>	<u>\$ (2,863)</u>
Fund balance - beginning		<u>104,146</u>	
Fund balance - ending		<u>\$ 101,283</u>	

Columbia County, Georgia
Community Center Operations Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Charges for services	\$ 324,458	\$ 234,212	\$ (90,246)
Contributions and donations	-	5,600	5,600
Other	75,000	52,555	(22,445)
Total revenues	<u>399,458</u>	<u>292,367</u>	<u>(107,091)</u>
Expenditures			
Current:			
Health and welfare	399,458	379,732	19,726
Total expenditures	<u>399,458</u>	<u>379,732</u>	<u>19,726</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(87,365)	<u>\$ (87,365)</u>
Fund balance - beginning		<u>(461,429)</u>	
Fund balance - ending		<u>\$ (548,794)</u>	

**Columbia County, Georgia
Community Greenspace Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ -	\$ 424,747	\$ 424,747
Investment income	-	7,094	7,094
Other	<u>546,767</u>	<u>-</u>	<u>(546,767)</u>
Total revenues	<u>546,767</u>	<u>431,841</u>	<u>(114,926)</u>
Expenditures			
Current:			
Culture and recreation	-	21,287	(21,287)
Capital outlay	<u>546,767</u>	<u>403,460</u>	<u>143,307</u>
Total expenditures	<u>546,767</u>	<u>424,747</u>	<u>122,020</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>7,094</u>	<u>\$ 7,094</u>
Fund balance - beginning		<u>(63)</u>	
Fund balance - ending		<u>\$ 7,031</u>	

Columbia County, Georgia
Hotel / Motel Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes - other than property	\$ 213,631	\$ 316,514	\$ 102,883
Investment income	-	2,602	2,602
Contributions and donations	-	2,090	2,090
Total revenues	<u>213,631</u>	<u>321,206</u>	<u>107,575</u>
Expenditures			
Current:			
Culture and recreation	<u>213,631</u>	<u>194,749</u>	<u>18,882</u>
Total expenditures	<u>213,631</u>	<u>194,749</u>	<u>18,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>126,457</u>	<u>\$ 126,457</u>
Fund balance - beginning		<u>137,589</u>	
Fund balance - ending		<u>\$ 264,046</u>	

Columbia County, Georgia
Multiple Grants Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 10,000	\$ 1,500	\$ (8,500)
Total revenues	<u>10,000</u>	<u>1,500</u>	<u>(8,500)</u>
Expenditures			
Current:			
General government	10,000	-	10,000
Total expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	1,500	<u>\$ 1,500</u>
Net change in fund balances		\$ 1,500	
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 1,500</u>	

Columbia County, Georgia
Library Board Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Fines and forfeitures	\$ 56,382	\$ 41,056	\$ (15,326)
Investment income	4,500	17,113	12,613
Contributions and donations	-	1,000	1,000
Other	39,005	4,712	(34,293)
Total revenues	<u>99,887</u>	<u>63,881</u>	<u>(36,006)</u>
Expenditures			
Current:			
Culture and recreation	65,534	65,534	-
Total expenditures	<u>65,534</u>	<u>65,534</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>34,353</u>	<u>(1,653)</u>	<u>(36,006)</u>
Other financing sources (uses)			
Transfers out	(34,353)	(34,353)	-
Total other financing sources (uses)	<u>(34,353)</u>	<u>(34,353)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(36,006)</u>	<u>\$ (36,006)</u>
Fund balance - beginning		<u>787,053</u>	
Fund balance - ending		<u>\$ 751,047</u>	

Columbia County, Georgia
Clean and Beautiful Memorial Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes - property	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Current:			
General government	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<u>1,025</u>	
Fund balance - ending		<u>\$ 1,025</u>	

Columbia County, Georgia
Fire Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property	\$ 2,163,397	\$ -	\$ (2,163,397)
Total revenues	<u>2,163,397</u>	<u>-</u>	<u>(2,163,397)</u>
Expenditures			
Current:			
Public safety	2,043,990	2,043,989	1
Capital outlay	<u>119,407</u>	<u>119,407</u>	<u>-</u>
Total expenditures	<u>2,163,397</u>	<u>2,163,396</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(2,163,396)	<u>\$ (2,163,396)</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ (2,163,396)</u>	

Columbia County, Georgia
Sheriff's Gifts/Donations Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Contributions and donations	\$ 9,000	\$ 8,603	\$ (397)
Total revenues	<u>9,000</u>	<u>8,603</u>	<u>(397)</u>
Expenditures			
Current:			
Public safety	<u>9,000</u>	<u>315</u>	<u>8,685</u>
Total expenditures	<u>9,000</u>	<u>315</u>	<u>8,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	8,288	<u>\$ 8,288</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 8,288</u>	

Columbia County, Georgia
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property	\$ 1,832,913	\$ 1,956,261	\$ 123,348
Investment income	-	7,808	7,808
Total revenues	<u>1,832,913</u>	<u>1,964,069</u>	<u>131,156</u>
Expenditures			
Debt service:			
Principal	425,000	425,000	-
Interest	<u>1,407,913</u>	<u>1,406,354</u>	<u>1,559</u>
Total expenditures	<u>1,832,913</u>	<u>1,831,354</u>	<u>1,559</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>132,715</u>	<u>132,715</u>
Net change in fund balances	<u>\$ -</u>	<u>132,715</u>	<u>\$ 132,715</u>
Fund balance - beginning		<u>715,729</u>	
Fund balance - ending		<u>\$ 848,444</u>	

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INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Assets
Internal Service Funds
June 30, 2004

	Employee Medical Fund	Risk Management Fund	Customer Service Information Center	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 284,613	\$ -	\$ -	\$ 284,613
Accounts receivable	-	1,059	-	1,059
Due from other funds	-	11,516	8,076	19,592
Prepaid items	-	284	21	305
Total current assets	<u>284,613</u>	<u>12,859</u>	<u>8,097</u>	<u>305,569</u>
Total assets	<u>284,613</u>	<u>12,859</u>	<u>8,097</u>	<u>305,569</u>
Liabilities				
Current liabilities				
Accounts payable	254,393	7,574	291	262,258
Accrued payroll	-	4,220	3,404	7,624
Accrued compensated absences	-	1,065	4,402	5,467
Due to other funds	<u>685,758</u>	<u>-</u>	<u>-</u>	<u>685,758</u>
Total current liabilities	<u>940,151</u>	<u>12,859</u>	<u>8,097</u>	<u>961,107</u>
Total liabilities	<u>940,151</u>	<u>12,859</u>	<u>8,097</u>	<u>961,107</u>
Net assets				
Unrestricted net assets	<u>(655,538)</u>	<u>-</u>	<u>-</u>	<u>(655,538)</u>
Total net assets	<u>\$ (655,538)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (655,538)</u>

Columbia County, Georgia

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended June 30, 2004

	Employee Medical Fund	Risk Management Fund	Customer Service Information Center	Total
Operating revenues				
Charges for services	\$ 3,195,010	\$ -	\$ -	\$ 3,195,010
Intergovernmental	-	738,683	76,215	814,898
Other	19,102	-	-	19,102
Total operating revenues	<u>3,214,112</u>	<u>738,683</u>	<u>76,215</u>	<u>4,029,010</u>
Operating expenses				
Personal services	-	77,306	67,543	144,849
Purchased/contracted services	3,686,118	650,836	4,072	4,341,026
Supplies and materials	-	10,541	4,120	14,661
Interfund/Interdepartmental charges	47,150	-	-	47,150
Other costs	-	-	480	480
Total operating expenses	<u>3,733,268</u>	<u>738,683</u>	<u>76,215</u>	<u>4,548,166</u>
Operating income (loss)	<u>(519,156)</u>	<u>-</u>	<u>-</u>	<u>(519,156)</u>
Nonoperating revenue (expense)				
Interest earned	3,513	-	-	3,513
Total nonoperating revenue (expense)	<u>3,513</u>	<u>-</u>	<u>-</u>	<u>3,513</u>
Change in net assets	<u>(515,643)</u>	<u>-</u>	<u>-</u>	<u>(515,643)</u>
Total net assets - beginning	<u>(139,895)</u>	<u>-</u>	<u>-</u>	<u>(139,895)</u>
Total net assets - ending	<u>\$ (655,538)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (655,538)</u>

Columbia County, Georgia

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2004**

	Employee Medical Fund	Risk Management Fund	Customer Service Information Center	Total
Operating activities				
Cash received from customers	\$ 3,214,448	\$ 737,624	\$ 76,215	\$ 4,028,287
Cash paid to suppliers and others	(3,018,529)	(659,879)	(16,478)	(3,694,886)
Cash paid to employees	-	(77,745)	(59,737)	(137,482)
Net cash provided by (used in) operating activities	<u>195,919</u>	<u>-</u>	<u>-</u>	<u>195,919</u>
Investing activities				
Interest on investments	<u>3,513</u>	<u>-</u>	<u>-</u>	<u>3,513</u>
Net cash provided (used) in investing activities	<u>3,513</u>	<u>-</u>	<u>-</u>	<u>3,513</u>
Net decrease in cash and cash equivalents/investments	<u>199,432</u>	<u>-</u>	<u>-</u>	<u>199,432</u>
Cash and cash equivalents				
Beginning of year	<u>85,181</u>	<u>-</u>	<u>-</u>	<u>85,181</u>
End of year	<u>\$ 284,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 284,613</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	<u>\$ (519,156)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (519,156)</u>
Change in assets and liabilities				
Accounts receivable	336	(1,059)	-	(723)
Deferred charges / prepaid expense	-	(42)	(21)	(63)
Due from other funds	-	14,527	(8,076)	6,451
Accounts payable	71,959	3,888	291	76,138
Accrued liabilities	-	(439)	7,806	7,367
Due to other funds	<u>642,780</u>	<u>(16,875)</u>	<u>-</u>	<u>625,905</u>
Total adjustments	<u>715,075</u>	<u>-</u>	<u>-</u>	<u>715,075</u>
Net cash provided by (used in) operating activities	<u>\$ 195,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,919</u>

AGENCY FUNDS

Columbia County, Georgia

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended June 30, 2004

	<u>July 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2004</u>
<u>Clerk of Superior Court</u>				
Assets				
Cash and cash equivalents	\$ 1,507,666	\$ 5,373,906	\$ 5,989,662	\$ 891,910
Total assets	<u>\$ 1,507,666</u>	<u>\$ 5,373,906</u>	<u>\$ 5,989,662</u>	<u>\$ 891,910</u>
Liabilities				
Due to other funds	\$ 262,572	\$ 3,024,927	\$ 2,980,621	\$ 306,878
Due to others	1,245,093	2,348,979	3,009,041	585,031
Total liabilities	<u>\$ 1,507,665</u>	<u>\$ 5,373,906</u>	<u>\$ 5,989,662</u>	<u>\$ 891,909</u>
<u>Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 294,544	\$ 1,818,920	\$ 1,803,624	\$ 309,840
Total assets	<u>\$ 294,544</u>	<u>\$ 1,818,920</u>	<u>\$ 1,803,624</u>	<u>\$ 309,840</u>
Liabilities				
Due to other funds	\$ 111,210	\$ 1,171,379	\$ 1,137,218	\$ 145,371
Due to others	183,333	647,541	666,406	164,468
Total liabilities	<u>\$ 294,543</u>	<u>\$ 1,818,920</u>	<u>\$ 1,803,624</u>	<u>\$ 309,839</u>
<u>Magistrate Court</u>				
Assets				
Cash and cash equivalents	\$ 125,714	\$ 584,220	\$ 585,017	\$ 124,917
Total assets	<u>\$ 125,714</u>	<u>\$ 584,220</u>	<u>\$ 585,017</u>	<u>\$ 124,917</u>
Liabilities				
Due to other funds	\$ 60,675	\$ 231,288	\$ 231,804	\$ 60,159
Due to others	65,039	352,932	353,213	64,758
Total liabilities	<u>\$ 125,714</u>	<u>\$ 584,220</u>	<u>\$ 585,017</u>	<u>\$ 124,917</u>
<u>Sheriff's Office</u>				
Assets				
Cash and cash equivalents	\$ 242,404	\$ 579,106	\$ 488,482	\$ 333,028
Total assets	<u>\$ 242,404</u>	<u>\$ 579,106</u>	<u>\$ 488,482</u>	<u>\$ 333,028</u>
Liabilities				
Due to other funds	\$ 8,829	\$ 192,067	\$ 193,723	\$ 7,173
Due to others	233,575	387,039	294,759	325,855
Total liabilities	<u>\$ 242,404</u>	<u>\$ 579,106</u>	<u>\$ 488,482</u>	<u>\$ 333,028</u>

Tax Commissioner**Assets**

Cash and cash equivalents	\$ 205,888	\$ 65,877,953	\$ 65,358,620	\$ 725,221
Total assets	<u>\$ 205,888</u>	<u>\$ 65,877,953</u>	<u>\$ 65,358,620</u>	<u>\$ 725,221</u>

Liabilities

Due to other funds	\$ 120,697	\$ 21,014,675	\$ 20,953,871	\$ 181,501
Due to others	85,191	44,863,278	44,404,749	543,720
Total liabilities	<u>\$ 205,888</u>	<u>\$ 65,877,953</u>	<u>\$ 65,358,620</u>	<u>\$ 725,221</u>

General Trust and Agency**Assets**

Cash and cash equivalents	\$ 96,034	\$ 290	\$ -	\$ 96,324
Total assets	<u>\$ 96,034</u>	<u>\$ 290</u>	<u>\$ -</u>	<u>\$ 96,324</u>

Liabilities

Due to others	\$ 96,034	\$ 290	\$ -	\$ 96,324
Total liabilities	<u>\$ 96,034</u>	<u>\$ 290</u>	<u>\$ -</u>	<u>\$ 96,324</u>

Total Agency Funds**Assets**

Cash and cash equivalents	\$ 2,472,250	\$ 74,234,395	\$ 74,225,405	\$ 2,481,240
Total assets	<u>\$ 2,472,250</u>	<u>\$ 74,234,395</u>	<u>\$ 74,225,405</u>	<u>\$ 2,481,240</u>

Liabilities

Due to other funds	\$ 563,984	\$ 25,634,336	\$ 25,497,237	\$ 701,083
Due to others	1,908,266	48,600,059	48,728,168	1,780,157
Total liabilities	<u>\$ 2,472,250</u>	<u>\$ 74,234,395</u>	<u>\$ 74,225,405</u>	<u>\$ 2,481,240</u>